



CALIFORNIA DEPARTMENT OF
Mental Health

Audits – Bay & Central Region
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August 24, 2009

Randolph F. Snowden
Director
Napa County Health & Human Services Agency
Mental Health Department
2261 Elm Street
Napa, CA 94559-3721

Dear Mr. Snowden:

AUDIT REPORT – NAPA COUNTY HEALTH AND HUMAN SERVICES AGENCY

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Napa County Health and Human Services Agency for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to a review of SD/MC units, Mode Costs, Utilization Review Costs and Administrative costs.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$2,387,814	\$2,263,477	\$(124,337)
Federal Share of Healthy Families	\$ 0	\$ 0	\$ 0
State General Funds EPSDT Due State	\$ 421,088	\$ 428,725	\$ 7,637

Randolph F. Snowden, Director
August 24, 2009
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


for WALTER J. HILL, JR., MBA, EA
Chief of Audits


MABEL GILTNER, Supervisor
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

NAPA COUNTY HH&S
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 1,593,298	\$ (119,636)	\$ 1,473,662
HEALTHY FAMILIES - FFP	(Sch. 2a)	0	0	0
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 1,593,298</u>	<u>\$ (119,636)</u>	<u>\$ 1,473,662</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 794,516	\$ (4,701)	\$ 789,815
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	0	0
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 794,516</u>	<u>\$ (4,701)</u>	<u>\$ 789,815</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 2,387,814	\$ (124,337)	\$ 2,263,477
HEALTHY FAMILIES - FFP		0	0	0
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 2,387,814</u>	<u>\$ (124,337)</u>	<u>\$ 2,263,477</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch 4)	<u>421,088</u>	<u>7,637</u>	<u>\$ 428,725</u>

SCHEDULE 2

**NAPA COUNTY HH&S
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	2,230,027	(114,872)	2,115,155
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	8,013	(3,054)	4,959
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	0	0	0
9. Total		<u>\$ 2,238,040</u>	<u>\$ (117,926)</u>	<u>\$ 2,120,114</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	8,641	0	8,641
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 8,641</u>	<u>\$ 0</u>	<u>\$ 8,641</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	2,229,399	(117,926)	2,111,473
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	0	0	0
25. Total		<u>\$ 2,229,399</u>	<u>\$ (117,926)</u>	<u>\$ 2,111,473</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 107,371	\$ (101,327)	\$ 6,044
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	21,583	(0)	21,583
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	19,185	0	19,185
29. Total		<u>\$ 148,139</u>	<u>\$ (101,327)</u>	<u>\$ 46,812</u>

SCHEDULE 2a

**NAPA COUNTY HH&S
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 645,756	\$ (19,099)	\$ 626,657
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 863,389	\$ 0	\$ 863,389
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 645,756</u>	<u>\$ (19,099)</u>	<u>\$ 626,657</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 0	\$ 0	\$ 0
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 0	\$ 0
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 100,634	\$ 0	\$ 100,634
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$ 351	\$ 0	\$ 351

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 1,110,693	\$ (57,436)	\$ 1,053,257
46. Enhanced (Children)	(MH1979, Ln 17,17A)	5,209	(1,986)	3,223
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	78,866	(50,664)	28,202
49. Administrative Reimbursement	(MH1979, Ln 6)	322,878	(9,550)	313,328
50. U.R. Skilled Professional	(MH1979, Ln 14)	75,476	0	75,476
51. U.R. Other	(MH1979, Ln 15)	176	0	176
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 1,593,298</u>	<u>\$ (119,635)</u>	<u>\$ 1,473,662</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 1,593,298</u>	<u>\$ (119,635)</u>	<u>\$ 1,473,662</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 0	\$ 0	\$ 0
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	0	0
60. Total Healthy Families Reimbursement - FFP		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 1,593,298</u>	<u>\$ (119,635)</u>	<u>\$ 1,473,662</u>
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(To Sch. 1)

NAPA COUNTY HH&S
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(1) Medi-Cal and Crossover Gross Reimb.	(2) Enhanced - Children Gross Reimb.	(3) Enhanced - Refugees Gross Reimb.	(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Reimb.	(6) Medi-Cal and Crossover Gross Reimb.	(7) Enhanced - Children Gross Reimb.	(8) Enhanced - Refugees Gross Reimb.	(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Reimb.
		(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)
270	Buckelew	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	129,452	\$ 0	\$ 0	129,452	\$ 0
271	Progress Foundation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	918,401	\$ 0	\$ 0	918,401	\$ 0
463	Aldea, Inc	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	508,358	1,612	\$ 0	509,970	\$ 0
1235	Behavioral Solutions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21,323	\$ 0	\$ 0	21,323	\$ 0

GRAND TOTAL \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 1,577,534 \$ 1,612 \$ 0 \$ 1,579,146 \$ 0

NAPA COUNTY HH&S
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP
		INPATIENT		OUTPATIENT		INPATIENT		OUTPATIENT		Reimbursement
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
270	Bucklew	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	129,452	\$ 0	0
271	Progress Foundation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	918,401	\$ 0	0
463	Aldea, Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	509,970	\$ 0	0
1235	Behavioral Solutions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21,323	\$ 0	0

GRAND TOTAL

\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 1,579,146 \$ 0 \$ 0

NAPA COUNTY HH&S
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
		Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Total SD/MC Reimbursement (FFP)	Healthy Families Reimbursement (FFP)	Total Reimbursement (FFP)	FFP Contract Maximum	Lower of FFP or Contract Maximum
		<u>I N P A T I E N T</u>	<u>I N P A T I E N T</u>	<u>O U T P A T I E N T</u>	<u>O U T P A T I E N T</u>					
		(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
270	Buckelew	\$ 0	\$ 0	\$ 0	\$ 0	\$ 64,726	\$ 0	\$ 64,726	\$ 0	\$ 64,726
271	Progress Foundation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 459,201	\$ 0	\$ 459,201	\$ 0	\$ 459,201
463	Aldea, Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 255,227	\$ 0	\$ 255,227	\$ 0	\$ 255,227
1235	Behavioral Solutions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,661	\$ 0	\$ 10,661	\$ 0	\$ 10,661

GRAND TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 789,815	\$ 0	\$ 789,815	\$ 0	\$ 789,815
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SCHEDULE 4

**NAPA COUNTY HH&S
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 3,817,947	\$ (127,328)	\$ 3,690,619
(2) Total SD/MC Claims	4,185,744	(181,892)	4,003,852
(3) Percent % (Line 1/Line 2)	91.21%	0.97%	92.18%
(4) EPSDT Claims	1,749,574	0	1,749,574
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	1,595,786	16,971	1,612,757
(6) Cost Settled Baseline for EPSDT	740,247	0	740,247
(7) Net Cost Settlement Amount (Line 5 - Line 6)	855,539	16,971	872,510
(8) 50% of Cost Settlement Amount (Line 7 x 50%)	427,770	8,485	436,255
(8a) FY 2001-02 EPSDT Settlement	360,951	0	360,951
(8b) Annual Local Growth (L. 8 - 8a)	66,819	8,485	75,304
(9) County Match 10% of Local Growth (8b x 10%)	6,682	849	7,530
(10) Net Cost Settlement Amount (L. 8 - 9)	421,088	7,637	428,725
(11) SGF Distribution (Settled and Audited)	421,088	0	421,088
(12) SGF Due State	* \$ <u>0</u>	\$ <u>7,637</u>	\$ <u>7,637</u>
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than was paid.

* See Management Comment I

AUDIT ADJUSTMENTS

Provider NAPA COUNTY				Provider Number 00028	No. of Adj. 36	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION	\$ 8,477,831	\$ (101,327)	\$ 8,376,504
2	MH 1960	18	C	MODE COSTS (DIRECT SERVICE AND MAA)	6,261,409	(101,327)	6,160,082
				To adjust total MAA costs due to lack of supporting documentation.			
				<u>ADJUSTMENTS TO REPORTED MODES OF SERVICE</u>			
3	MH 1964	7	1	MEDICAL ADMINISTRATIVE ACTIVITIES (MODE 55)	\$ 160,026	\$ (101,327)	\$ 58,699
				To adjust total MAA costs due to lack of supporting documentation and in conjunction with adjustment number 2.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider NAPA COUNTY				Provider Number 00028	No. of Adj. 36	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED GROSS COST</u>			
4	MH 1966	3		<u>MODE 55</u> SERVICE FUNCTION CODE 55/01 To adjust total MAA costs due to lack of supporting documentation and in conjunction with adjustment number 3.	\$ 104,760	\$ (101,327)	\$ \$ 3,433
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
5	MH 1966	8	Total	MEDI-CAL UNITS - 07/01/04 to 09/30/04	211,016	4,564	215,580 *
6	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	679,977	505	680,482 *
-	MH 1966	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/04 to 09/30/04	3,950	0	3,950
-	MH 1966	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/04 to 06/30/05	11,555	0	11,555
-	MH 1966	10	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 09/30/04	1,465	0	1,465 *
-	MH 1966	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/04 to 06/30/05	3,905	0	3,905 *
			Info	TOTAL	911,868	5,069	916,937 *
				To adjust the as settled (MH 1966) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated March 2, 2009 (excludes 35,856 UOS/UOT reported by County through the Disallowed Claims System (DCS)). The above adjustments include Phase II. Copies of workpapers which show details of the above adjustments have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider NAPA COUNTY				Provider Number 00028	No. of Adj. 36	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
7	MH 1966	8	Total	MEDI-CAL UNITS - 07/01/04 to 09/30/04	** 215,580	(3,944)	211,636 *
8	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	** 680,482	1,000	681,482 *
9	MH 1966	10	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 09/30/04	** 1,465	(620)	845
10	MH 1966	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/04 to 06/30/05	** 3,905	(1,635)	2,270
			Info	TOTAL	** 916,937	(5,199)	911,738 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the County's report (excludes 35,856 UOS/UOT reported by the County through the Disallowed Claims System (DCS)). Copies of workpapers which show details of the above adjustments have been provided to the County.			
-	MH 1966	8	Total	MEDI-CAL UNITS - 07/01/04 to 09/30/04	** 211,636	0	211,636
11	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	** 681,482	(2,365)	679,117 *
			Info	TOTAL	** 911,738	(2,365)	909,373 *
				To adjust the SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report by SFC. The above adjustments include Phase II. Copies of workpapers which show details of the above adjustments have been provided to the County.			
12	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	** 679,117	(90,009)	589,108
			Info	TOTAL	** 909,373	(90,009)	819,364
				To adjust SD/MC units for additional disallowances identified through the county's quality assurance review.			
				FFS: Psychiatrist (2,014)			
				FFS: Psychologist (30,480)			
				FFS: LCSW (21,380)			
				FFS: MFCC (36,135)			
				<u>(90,009)</u>			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider NAPA COUNTY				Provider Number 00028	No. of Adj. 36	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED GROSS COST CONTRACT PROVIDERS</u>			
				<u>ALDEA: MODE 15 - OUTPATIENT SERVICES (PROGRAM 1)</u>			
13	MH 1966	3		SERVICE FUNCTION CODE 15/10	166,105	14,171	180,276
14	MH 1966	3		SERVICE FUNCTION CODE 15/30	17,952	899	18,851
15	MH 1966	3		SERVICE FUNCTION CODE 15/40	255,955	68,930	324,885
16	MH 1966	3		SERVICE FUNCTION CODE 15/11	14,171	(14,171)	0
17	MH 1966	3		SERVICE FUNCTION CODE 15/31	899	(899)	0
18	MH 1966	3		SERVICE FUNCTION CODE 15/41	68,930	(68,930)	0
				To combine the gross cost of the subservice function codes with the regular service function codes for consistency with the county's reporting of SD/MC units in its ECHO report.			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS CONTRACT PROVIDERS</u>			
				<u>BUCKELEW: TOTAL UNITS</u>			
19	MH 1966	2		SERVICE FUNCTION CODE 15/30	450	21,332	21,782
20	MH 1966	2		SERVICE FUNCTION CODE 15/40	77,300	(21,332)	55,968
				To allocate total units using SD/MC units as an allocation base in order to match the SD/MC units procedure codes billed to the State DMH.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	36	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u> <u>CONTRACT PROVIDERS</u>			
				<u>ALDEA: TOTAL UNITS</u>			
21	MH 1966	2		SERVICE FUNCTION CODE 15/10	70,956	6,504	77,460
22	MH 1966	2		SERVICE FUNCTION CODE 15/30	7,667	414	8,081
23	MH 1966	2		SERVICE FUNCTION CODE 15/40	109,326	31,637	140,963
24	MH 1966	2		SERVICE FUNCTION CODE 15/11	6,504	(6,504)	0
25	MH 1966	2		SERVICE FUNCTION CODE 15/31	414	(414)	0
26	MH 1966	2		SERVICE FUNCTION CODE 15/41	31,637	(31,637)	0
				<p>To combine the total units of the subservice function codes with the regular service function codes for consistency with the county's reporting of SD/MC units in its ECHO report.</p>			
				<p>* Balance carried forward to subsequent adjustment.</p>			
				<p>** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	36	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>CONTRACT PROVIDERS</u>			
27	MH 1966	8	Total	MEDI-CAL UNITS - 07/01/04 to 09/30/04	60,982	(4,280)	56,702 *
28	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	282,046	(169)	281,877 *
-	MH 1966	10	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 09/30/04	46	0	46 *
-	MH 1966	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/04 to 06/30/05	313	0	313 *
			Info	TOTAL	343,387	(4,449)	338,938 *
				To adjust the as settled (MH 1966) SD/MC units of service/time for the county's contract providers to agree with the State DMH Approved Claims Report dated March 2, 2009 (excludes 284 UOS/UOT reported by County through the Disallowed Claims System (DCS)). The above adjustments include Phase II. Copies of workpapers which show details of the above adjustments have been provided to the County.			
29	MH 1966	8	Total	MEDI-CAL UNITS - 07/01/04 to 09/30/04	** 56,702	4,459	61,161 *
30	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	** 281,877	(10)	281,867 *
-	MH 1966	10	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 09/30/04	** 46	0	46 *
-	MH 1966	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/04 to 06/30/05	** 313	0	313 *
			Info	TOTAL	** 338,938	4,449	343,387 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the County's report (excludes 284 UOS/UOT reported by the County's through the Disallowed Claims System (DCS)). Copies of workpapers which show details of the above adjustments have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	36	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
31 -	MH 1966 MH 1966	8 8A	Total Total Info	<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>CONTRACT PROVIDERS</u>			
				MEDI-CAL UNITS - 07/01/04 to 09/30/04	61,161	(4,459)	56,702
				MEDI-CAL UNITS - 10/01/04 to 06/30/05	281,867	0	281,867
				TOTAL	343,387	(4,459)	338,928
				To adjust the SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report by SFC. The above adjustments include Phase II. Copies of workpapers which show details of the above adjustments have been provided to the County.			

AUDIT ADJUSTMENTS

Provider NAPA COUNTY				Provider Number 00028	No. of Adj. 36	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
32	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMBURSEMENT To adjust reported Contract Provider Medi-Cal Direct Service Gross Reimbursement as a result of adjustments to the contract providers' SD/MC units of service/time.	\$ 2,067,000	\$ (9,402)	\$ 2,057,598
33	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 1,593,297	\$ (119,635)	\$ 1,473,662
34	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDERS To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.	794,516	(4,701)	789,815
				<u>ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u>			
35	Sch. 4	2	3	TOTAL SD/MC CLAIMS To adjust Total SD/MC Claims to incorporate disallowances identified by the County through its quality review process. (See Adj. 12)	\$ 4,185,744	\$ (181,892)	\$ 4,003,852
36	Sch. 4	10	3	TOTAL EPSDT SGF To adjust the final EPSDT settlement as a result of adjustments to audited Medi-Cal cost.	\$ 421,088	\$ 7,637	\$ 428,725
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

**NAPA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
MANAGEMENT COMMENT
FOR FISCAL YEAR ENDED JUNE 30, 2005**

MANAGEMENT COMMENT 1: EPSDT STATE GENERAL FUND SETTLEMENT

The attached Schedule 4 entitled "Computation of EPSDT State Share per Audit" shows \$7,637 due to the County in State General Funds (Line 10). However, the State General fund appropriation for fiscal year 01-02 has reverted which means that there are no SGF available with which to make such a payment. Following are quotes from pertinent sections of the Government Code concerning SGF appropriations, reversions and payments:

Section 16304

"An appropriation shall be available for encumbrance during the period specified therein, or, if otherwise not limited by law, for three years after the date upon which it first became available for encumbrance. (Emphasis added)

Section 16304.1

"Upon the expiration of two years, or four years in the case of a fund made up of federal funds, following the last day of the period of its availability, the undisbursed balance in any appropriation shall revert to and become a part of the fund from which the appropriation was made. Subsequent to reversion any unpaid encumbrance against the appropriation may be paid from the current appropriations available for the same purpose...."

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

County: NAPA COUNTY
County Code: 28

Legal Entity: NAPA COUNTY HH&S		A	B	C
Legal Entity Number: 00028		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	5,740,411	6,900,734	12,641,145
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(3,821,266)	(3,821,266)
4	Other Adjustments from MH 1962	(75,901)	(387,721)	(463,622)
5	Total Costs Before Medi-Cal Adjustments	5,664,510	2,691,747	8,356,257
6	Medi-Cal Adjustments from MH 1961		20,247	20,247
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			8,376,504
	Administrative Costs (County Only)			
9	SD/MC Administration			863,389
10	Healthy Families Administration			
11	Non-SD/MC Administration			1,222,595
12	Total Administrative Costs			2,085,984
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			100,634
14	Other SD/MC Utilization Review			351
15	Non-SD/MC Utilization Review			29,453
16	Total Utilization Review Costs			130,438
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			6,160,082
19	Total Costs - Lines 9 through 18			8,376,504

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 7/05)

County: NAPA COUNTY

County Code: 28

Legal Entity: NAPA COUNTY HH&S		A	B	C
Legal Entity Number: 00028		Salaries and Benefits	Other	Total Adjustments
1	Depreciation Expense		20,247	20,247
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		20,247	20,247

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

County: NAPA COUNTY

County Code: 28

Legal Entity: NAPA COUNTY HH&S		A	B	C
Legal Entity Number: 00028		Salaries and Benefits	Other	Total Adjustments
1	See GL Detail Page 3 for Adjusted Journal Entries	25,426	(387,721)	(362,295)
2				
3	Adj 1 To adjust MAA costs to agree with the county's	(101,327)		(101,327)
4	records.			
5				
6				
7				
8				
9				
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12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments	(75,901)	(387,721)	(463,622)

DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: NAPA COUNTY
County Code: 28

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1	Aldea, Inc.	00463	591,796
2	Progress Foundation	00271	1,258,773
3	Buckelew	00270	305,324
4	Behavioral Solutions	01235	26,356
5	River Oak Center for Children	00512	17,794
6	Victor Treatment	00484	12,960
7	Family Services of the North Bay	01076	141,100
8	Milhou's Children's	00386	31,331
9	The ARC - Solano County	00516	14,777
10	Sunny Hills	00457	37,654
11	Ocadian (Medical Hill)	00267	94,287
12	Catholic Charities (St. Vincent's)	00466	22,872
13	Willow Glen Care Center	00529	10,920
14	SunHawk Academy - Aspen Solutions	00802	480
15	Telecare	00108	20,064
16	St. Helena Hospital	00460	58,458
17	California Specialty Hospital	00816	44,118
18	Mt. Diablo	00960	5,000
19	Nadham (Creekside)	00974	73,000
20	Crestwood	00949	881,247
21	Davis Guest Home	00262	172,955
22			
23			
24			
25			
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39			

DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: NAPA COUNTY
County Code: 28

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
	Total Payments to Contract Providers		3,821,266

State of California Health and Human Services Agency

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

County: NAPA COUNTY

County Code: 28

Legal Entity: NAPA COUNTY HH&S		A
Legal Entity Number: 00028		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	6,160,082
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	120,074
5	Outpatient Services (Mode 15 Program 1 + Program 2)	5,705,939
6	Outreach Services (Mode 45)	231,171
7	Medi-Cal Administrative Activities (Mode 55)	58,699
8	Support Services (Mode 60)	44,199
9	Total - Lines 2 through 8	6,160,082

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1
FISCAL YEAR 2004 - 2005County: NAPA COUNTY
County Code: 28

CR

Legal Entity: NAPA COUNTY HH&S			A	B	C	D	E	F	G
Legal Entity Number: 00028			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				95					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			782					
3	Gross Cost		120,074	120,074					
4	Cost per Unit			153.55					
5	SMA per Unit			122.75					
6	Published Charge per Unit			122.12					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			782					
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		120,074	120,074					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 2 OF 2
FISCAL YEAR 2004 - 2005County: NAPA COUNTY
County Code: 28

CR

Legal Entity: NAPA COUNTY HH&S			H	I	J	K	L	M	N
Legal Entity Number: 00028			Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 1)			Function	Function	Function	Function	Function	Function	Function
			70						
1	Allocation Percentage		14.88%						
2	Total Units		177,287						
3	Gross Cost		804,709						
4	Cost per Unit		4.54						
5	SMA per Unit		3.63						
6	Published Charge per Unit		3.61						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	12,050						
8A		10/01/04 - 06/30/05	26,330						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		138,907						
13	Medi-Cal Costs	07/01/04 - 09/30/04	54,695						
13A		10/01/04 - 06/30/05	119,512						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	43,742						
14A		10/01/04 - 06/30/05	95,578						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	43,501						
15A		10/01/04 - 06/30/05	95,051						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		630,501						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 2

FISCAL YEAR 2004 - 2005

County: NAPA COUNTY

County Code: 28

Legal Entity: NAPA COUNTY HH&S		A	CR	CR	CR	CR	CR	CR
Legal Entity Number: 00028		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			01	10	30	40	50	60
1	Allocation Percentage	100.00%	19.16%	6.80%	4.56%	27.64%	0.00%	26.96%
2	Total Units	438,238	83,912	29,779	20,764	119,140	30	258,169
3	Gross Cost	5,406,952	1,035,912	367,494	246,763	1,494,494	92	1,457,488
4	Cost per Unit		2.36	3.06	3.06	3.06	3.07	5.65
5	SMA per Unit		1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit		1.88	2.43	2.43	2.43	2.43	4.49
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04	35,006	14,991	3,929	61,464		38,949
8A		10/01/04 - 06/30/05	115,307	44,173	24,479	179,208	30	109,154
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						3,950
9A		10/01/04 - 06/30/05						11,555
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04				210		180
10A		10/01/04 - 06/30/05				75		85
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04						
11A		10/01/04 - 06/30/05						
12	Non-Medi-Cal Units		287,925	61,115	52,356	248,183		94,296
13	Medi-Cal Costs	07/01/04 - 09/30/04	602,930	82,748	45,803	12,005	187,794	219,886
13A		10/01/04 - 06/30/05	1,765,694	272,564	134,964	74,792	547,543	616,227
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	481,700	66,161	36,578	9,587	149,972	175,660
14A		10/01/04 - 06/30/05	1,410,644	217,930	107,782	59,729	437,268	492,285
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	479,526	65,811	36,428	9,547	149,358	174,881
15A		10/01/04 - 06/30/05	1,404,303	216,777	107,340	59,484	435,475	490,101
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	22,300					22,300
17A		10/01/04 - 06/30/05	65,234					65,234
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	17,815					17,815
18A		10/01/04 - 06/30/05	52,113					52,113
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	17,736					17,736
19A		10/01/04 - 06/30/05	51,882					51,882
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	1,658			642		1,016
21A		10/01/04 - 06/30/05	709			229		480
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	1,324			512		812
22A		10/01/04 - 06/30/05	566			183		383
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	1,319			510		808
23A		10/01/04 - 06/30/05	564			182		382
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04						
29A		10/01/04 - 06/30/05						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04						
30A		10/01/04 - 06/30/05						
31	Healthy Families Published Charges	07/01/04 - 09/30/04						
31A		10/01/04 - 06/30/05						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		2,948,428	680,600	186,727	159,966	758,286	532,346

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: NAPA COUNTY
County Code: 28

			MHS	MHS	MHS	MHS	F	G
Legal Entity: NAPA COUNTY HH&S			A	B	C	D	E	
Legal Entity Number: 00028				Service	Service	Service	Service	
Mode: 15 - Outpatient Services (Program 2)			Mode Total	Function	Function	Function	Function	Function
				66	31	32	33	
1	Allocation Percentage		100.00%	2.87%	24.34%	23.59%	49.19%	
2	Total Units			4,146	54,180	54,186	132,158	
3	Gross Cost		298,987	8,590	72,781	70,542	147,074	
4	Cost per Unit			2.07	1.34	1.30	1.11	
5	SMA per Unit			4.51	2.44	2.44	2.44	
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04		511	10,725	11,978	22,033	
8A		10/01/04 - 06/30/05		124	7,820	18,923	63,560	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						
9A		10/01/04 - 06/30/05						
10	Enhanced SD/MC Units	07/01/04 - 09/30/04					455	
10A		10/01/04 - 06/30/05				1,175	935	
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04						
11A		10/01/04 - 06/30/05						
12	Non-Medi-Cal Units			3,511	35,635	22,110	45,175	
13	Medi-Cal Costs	07/01/04 - 09/30/04	55,579	1,059	14,407	15,594	24,520	
13A		10/01/04 - 06/30/05	108,130	257	10,505	24,635	70,734	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	111,460	2,305	26,169	29,226	53,761	
14A		10/01/04 - 06/30/05	220,899	559	19,081	46,172	155,086	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04						
15A		10/01/04 - 06/30/05						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04						
17A		10/01/04 - 06/30/05						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04						
18A		10/01/04 - 06/30/05						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04						
19A		10/01/04 - 06/30/05						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	506				506	
21A		10/01/04 - 06/30/05	2,570			1,530	1,041	
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	1,110				1,110	
22A		10/01/04 - 06/30/05	5,148			2,867	2,281	
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04						
29A		10/01/04 - 06/30/05						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04						
30A		10/01/04 - 06/30/05						
31	Healthy Families Published Charges	07/01/04 - 09/30/04						
31A		10/01/04 - 06/30/05						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		134,201	7,274	47,869	28,784	50,274	

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: NAPA COUNTY
 County Code: 28

Legal Entity: NAPA COUNTY HH&S		CR		CR			
Legal Entity Number: 00028		A	B	C	D	E	G
Mode: 45 - Outreach Services		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function
			20	21			
1	Allocation Percentage	100.00%	4.34%	95.66%			
2	Total Units		15,760	6,240			
3	Gross Cost	231,171	10,034	221,137			
4	Cost per Unit		0.64	35.44			
5	Non-Medi-Cal Units		15,760	6,240			
6	Non-Medi-Cal Costs	231,171	10,034	221,137			

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: NAPA COUNTY
County Code: 28

County Code: 28		MAA	MAA	MAA	MAA	MAA	MAA	
Legal Entity: NAPA COUNTY HH&S		A	B	C	D	E	F	G
Legal Entity Number: 00028		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 55 - Medi-Cal Administrative Activities			01	04	07	11	14	17
1	Allocation Percentage		100.00%	5.85%	0.13%	4.32%	4.16%	6.74%
2	Total Units		181,664	150	2,675	4,450	3,530	32,880
3	Total Expenditures	58,699	3,433	76	2,535	2,442	3,957	17,199
4	Cost per Unit		0.02	0.51	0.95	0.55	1.12	0.52
5	Non-Medi-Cal Costs	11,887						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005County: NAPA COUNTY
County Code: 28

		MAA	MAA	MAA				
Legal Entity: NAPA COUNTY HH&S		H	I	J	K	L	M	N
Legal Entity Number: 00028		Service	Service	Service	Service	Service	Service	Service
Mode: 55 - Medi-Cal Administrative Activities		Function	Function	Function	Function	Function	Function	Function
		24	27	35				
1	Allocation Percentage	41.16%	1.06%	7.29%				
2	Total Units	21,780	480	4,155				
3	Total Expenditures	24,159	620	4,278				
4	Cost per Unit	1.11	1.29	1.03				
5	Non-Medi-Cal Costs							

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: NAPA COUNTY
County Code: 28

County Code: 28		CR		CR	CR			
Legal Entity: NAPA COUNTY HH&S		A	B	C	D	E	F	G
Legal Entity Number: 00028		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support Services			30	31	46			
1	Allocation Percentage		100.00%	13.33%	46.92%	39.75%		
2	Total Units		170	319	1			
3	Gross Cost	44,199	5,892	20,738	17,569			
4	Cost per Unit		34.66	65.01	17,568.99			
5	Non-Medi-Cal Units (Same as Line 2)		170	319	1			
6	Non-Medi-Cal Costs (Same as Line 3)	44,199	5,892	20,738	17,569			

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: NAPA COUNTY County Code: 28 Legal Entity: NAPA COUNTY HH&S Legal Entity Number: 00028			REIMBURSEMENT TYPE				PC	PC			Costs		
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col I + Col J)
			S, F's 01-09	S, F's 11-19, 31-39	S, F's 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04								602,930	602,930	55,579	658,509
1A		10/01/04 - 06/30/05								1,765,694	1,765,694	106,130	1,871,825
2	Medi-Cal SMA	07/01/04 - 09/30/04								481,700	481,700	111,460	593,160
2A		10/01/04 - 06/30/05								1,410,644	1,410,644	220,899	1,631,543
3	Medi-Cal P. C.	07/01/04 - 09/30/04								479,526	479,526		479,526
3A		10/01/04 - 06/30/05								1,404,303	1,404,303		1,404,303
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04								479,526	479,526	55,579	535,105
5A		10/01/04 - 06/30/05								1,404,303	1,404,303	106,130	1,510,433
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04								22,300	22,300		22,300
6A		10/01/04 - 06/30/05								65,234	65,234		65,234
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04								17,815	17,815		17,815
7A		10/01/04 - 06/30/05								52,113	52,113		52,113
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04								17,736	17,736		17,736
8A		10/01/04 - 06/30/05								51,882	51,882		51,882
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim	07/01/04 - 09/30/04								17,736	17,736		17,736
10A		10/01/04 - 06/30/05								51,882	51,882		51,882
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04								497,261	497,261	55,579	552,841
11A		10/01/04 - 06/30/05								1,456,185	1,456,185	106,130	1,562,315
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04								1,658	1,658	506	2,164
12A		10/01/04 - 06/30/05								709	709	2,570	3,279
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04								1,324	1,324	1,110	2,434
13A		10/01/04 - 06/30/05								566	566	5,148	5,715
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04								1,319	1,319		1,319
14A		10/01/04 - 06/30/05								564	564		564
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04								1,319	1,319	506	1,825
16A		10/01/04 - 06/30/05								564	564	2,570	3,134
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 09/30/05											
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 09/30/05											
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 09/30/05											
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 09/30/05											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/04 - 09/30/04								498,580	498,580	56,085	554,665
21A		10/01/04 - 06/30/05								1,456,748	1,456,748	108,700	1,565,449
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 09/30/05											
23	Healthy Families Cost	07/01/04 - 09/30/04											
23A		10/01/04 - 06/30/05											
24	Healthy Families SMA	07/01/04 - 09/30/04											
24A		10/01/04 - 06/30/05											
25	Healthy Families P. C.	07/01/04 - 09/30/04											
25A		10/01/04 - 06/30/05											
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04											
27A		10/01/04 - 06/30/05											
Less: Patient and Other Payor Revenue													
28	SD/MC + Crossover Revenue	07/01/04 - 09/30/04											
28A		10/01/04 - 06/30/05								8,641	8,641		8,641
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)		6,044	27,876	24,779	58,699							
33	Medi-Cal Eligibility Factor (Average)			77.43%									
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04	6,044	21,583	19,185	46,812				498,580	498,580	56,085	554,665
35A		10/01/04 - 06/30/05								1,448,107	1,448,107	108,700	1,556,808
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/04 - 09/30/04											
37A		10/01/04 - 06/30/05											
Amount Negotiated Rates Exceed Costs													
38	SD/MC (Includes Children)	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

State of California Health and Human Services Agency

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

County: NAPA COUNTY

County Code: 28

Legal Entity: NAPA COUNTY HH&S		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00028		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			2,120,114	2,120,114						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		478,452	1,579,146	2,057,598						
3	Total Medi-Cal Direct Service Gross Reimbursement				4,177,712						
4	Medi-Cal Administrative Reimbursement Limit				626,657						
5	Medi-Cal Administration				863,389						
6	Medi-Cal Administrative Reimbursement				626,657	313,328					313,328
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement										
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement										
8	Healthy Families Administrative Reimbursement Limit										
9	Healthy Families Administration										
10	Healthy Families Administrative Reimbursement										
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09	6,044			6,044	3,022					3,022
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39	21,583			21,583	10,791					10,791
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)	19,185			19,185					14,389	14,389
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				100,634					75,476	75,476
15	Other SD/MC Utilization Review (County Only)				351	176					176
16	SD/MC Net Reimbursement for Direct Services			552,841	552,841		276,420				276,420
16A				1,553,674	1,553,674			776,837			776,837
17	Enhanced SD/MC Net Reimb. (Children)			1,825	1,825				1,186		1,186
17A				3,134	3,134				2,037		2,037
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										1,473,662
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										1,473,662
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										1,473,662
24	Healthy Families Net Reimbursement										
24A											
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										